

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants : Satoshi Katsuo, et al.
Serial No. : 10/665,090
For : CONVERSION APPARATUS AND CONVERSION
METHOD (AS AMENDED)
Filed : September 18, 2003
Examiner : Michael P. Choi
Art Unit : 2621
Confirmation No. : 6200

745 Fifth Avenue
New York, NY 10151

CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being transmitted via
Electronic Filing Services on December 29, 2008.

Maria Lapitan
(Name of person signing transmittal)


Signature

December 29, 2008
Date of Signature

RESPONSE UNDER 37 C.F.R. §1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response the Non-Final Office Action dated October 6, 2008, having a three-month shortened statutory period for reply set to expire on January 6, 2009, please amend the above-identified application as follows.

Frommer Lawrence & Haug LLP
745 Fifth Avenue
New York, NY 10151
212-588-0800

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims are reflected in Listing of Claims which begins on
page 4 of this paper;

Remarks/Arguments begin on page 24 of this paper.